Docket No. 27A 3478 Date: September 30, 2003

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Commissioner for Patents PO Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith for filing is the patent application for inventor(s):

HIDEYUKI SHIMOMURA

For: VALVE SEAL STRUCTURE

Also enclosed are:

	\boxtimes	2 sheets of drawings					
	Certified copy of Japanese Patent Application No. 2002-285823 of September 30 on which Convention priority is claimed (to follow)						
		Declaration and Power of Attorney (to follow)					
		Information Disclosure Statement by Applicant					
		Preliminary Amendment					
		An assignment of the invention to <u>OKUMURA ENGINEERING CORP.</u> (to follow)					
\boxtimes	Applicant claims Small Entity Status						

CALCULATION OF FEES										
ITEM		TOTAL NO. OF CLAIMS		NO. OF CLAIMS OVER BASE	LG/SM \$ ENTITY FEE		\$ AMOUNT		\$ FEE	
Α	TOTAL CLAIMS FEE	5	-20	0	LG=\$18 SM=\$9	\$18	\$ 0			
В	INDEPENDENT CLAIMS FEE*	3	-3	0	LG=\$84 SM=\$42	\$84	\$ 0			
С	SUBTOTAL - ADDITIONAL CLAIMS FEE (ADD FINAL COLUMN IN LINES A + B)								\$	0
D	MULTIPLE-DEPENDENT CLAIMS FEE LARGE ENTITY FEE = \$280 SMALL ENTITY FEE = \$140								\$	0
E	BASIC FEE LARGE ENTITY FEE = \$750 SMALL ENTITY FEE = \$375								\$	375
F	TOTAL FILING FEE (ADD TOTALS FOR LINES C, D, AND E)								\$	375
G	ASSIGNMENT RECORDING FEE \$ 40							40	\$	0
	*LIST INDEPENDENT CLAIMS 1, 3, 4									

The Commissioner is hereby authorized to charge any additional fees which may be required, or credit any overpayment to Account No. 11-1445. A duplicate copy of this sheet is enclosed.

 \triangle A check in the amount of $$\underline{375}$ to cover the filing fee is enclosed.

A check in the amount of \$\(\frac{40}{\}\) to cover Assignment Recordation fee is enclosed.

Respectfully submitted, KODA & ANDROLIA

H. Henry Koda Reg. No. 27,729

2029 Century Park East Suite 1430 Los Angeles, CA 90067-3024 (310) 277-1391 (310) 277-4118 -fax



I hereby certify that this correspondence is being deposited with the United States Postal Service as Express Mail No. EL961115995US addressed to:

Mail Stop: Patent Application Commissioner for Patents PO Box 1450 Alexandria, VA 22313-1450

on September 30, 2003 by Inja Yi.

Dated:	9/30/63	By:	Ayn }	
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Applicant(s):

HIDEYUKI SHIMOMURA

For:

VALVE SEAL STRUCTURE